

31 March 2011

Dear Allen Foster,

We are writing to you as members of the Independent Review Panel of the INGO Accountability Charter, in order to give you feedback on the Report which you have submitted.

We should like first of all to thank you for your participation in this exercise and to recognise the commitment to accountability that this demonstrates.

Our approach to assessing the reports which we have received has been to focus on three dimensions in particular:

- How **complete** is the report in relation to the guidelines used?
- How strong is the **evidence** given for the self-assessment that each organisation has conducted?
- What evidence is there of **institutional commitment** to greater accountability and to using the reporting process to advance it?

On **completeness**, we want at the outset to recognise the demanding nature of many of the GRI requirements. Many organisations found it difficult to respond to some of the more detailed requests for information. We attach a note by the Secretariat that goes through the shortfalls against the reporting template in detail. While you may find this of value, we should like to emphasise that we do not consider that, at least at this stage of the exercise, it is essential to meet every element of the template – which we recognise may in some cases be overly demanding, particularly for smaller institutions. We have however noted below areas where we felt that your organisation might wish to invest more attention in your next report.

On **evidence**, we looked in particular for references not only to relevant policy documents, but also to examples where the self-assessment was supported by specific action (for example, drawn from operational activities, whether successful or unsuccessful).

On **institutional commitment**, we looked for evidence of top-level ownership of the report (for example an opening statement signed by the Chief Executive); of using the report as a means of identifying areas of relative strengths and weaknesses in the organisation (as opposed to a box-ticking exercise); and of a systematic concern with accountability, including recognition of areas for further work. We would hope that progress in such areas would be high-lighted in future reports.

We are enclosing for your information some examples of what seemed to us good practice in responding to some individual indicators, based on the GRI framework.

Of the 17 reports made available to us, 10 were from organisations which offered responses both from international and national bodies within the same overall organisation. In such cases, we are writing to both levels in a single letter.

Reflecting on these cases, we felt that for such organisations there were three ways in which such reporting could most easily be rationalised both to permit a good understanding of the overall organisation's approach to accountability and to limit duplication:

1. There could be one global report from the international arm of the organisation, drawing on, as appropriate, evidence of action by national chapters/affiliated organisations. Should such a global organisation already produce an 'Accountability Report' or similar, this should so far as possible either follow the broad structure of the GRI template or at least permit ready cross-reference to it¹.
2. There could be a GRI-standard report at global level (as under 1), but national chapters/affiliates could also incorporate a GRI-standard report into other documents that they are already producing. Such reports should again either follow the broad structure of the GRI template or at least permit ready cross-reference to it.
3. There could be GRI-standard reports at both global and national levels, where this was seen to add value.

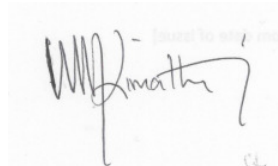
Organisation-specific feedback to CBM

*The report is thorough and **complete** with regards to the interim reporting framework. Due to the nature of the interim reporting framework your report could be strengthened by using more examples as **evidence**. The thoroughness shows clear signs of **institutional commitment**. For the future, we recommend that you work with the GRI reporting framework; be clearer still on your institutional commitment to transparency and accountability; and evidence your statements with examples of what worked well and what did not. To give you some guidance for the next report, we have compiled good practice examples for some of the GRI indicators and attached it to this letter.*

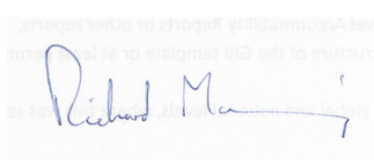
Our intention is that this letter, and any response that you may wish to provide, should be made publicly available on the Charter website, along with your organisation's report. However, should there be errors of fact in the feedback above or in the more detailed Secretariat note on conformity with the reporting framework, we would of course wish to correct these before publication.

Should you have any comments we would appreciate a response *by 28 April 2011*.

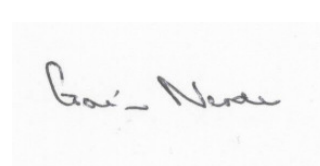
Yours sincerely,



Wambui Kimathi



Richard Manning



Gavin Neath

¹ Such references should be to particular paragraphs or pages of a report – so that they do not need to be deduced from lengthy sections of the report.